

CITY OF LINCOLN, NEBRASKA
COMBINED BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2004

	Special Revenue	Debt Service	Capital Projects	J. J. Hompes Permanent Fund	Total
ASSETS					
Cash and Cash Equivalents	\$ 4,796,280	3,757,358	5,015,761	20,174	13,589,573
Investments	18,254,358	17,724,999	20,830,772	553,641	57,363,770
Receivables	2,156,063	3,555,924	151,958	239	5,864,184
Due from Other Funds	15,500	-	544,015	-	559,515
Due from Other Governments	663,743	427,209	924,630	-	2,015,582
Assets Held for Resale	-	-	88,000	-	88,000
Inventories	752,669	-	-	-	752,669
Total Assets	<u>26,638,613</u>	<u>25,465,490</u>	<u>27,555,136</u>	<u>574,054</u>	<u>80,233,293</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	588,045	-	1,399,979	-	1,988,024
Contracts Payable	-	-	526,067	-	526,067
Retainages Payable	-	-	119,663	-	119,663
Accrued Liabilities	1,702,782	-	-	-	1,702,782
Due to Other Funds	4,249,828	-	4,517	-	4,254,345
Due to Other Governments	66,622	-	119	-	66,741
Unearned Revenue	275,696	-	-	-	275,696
Deferred Revenue	717,315	2,684,693	-	-	3,402,008
Bond Principal Payable	-	65,000	-	-	65,000
Bond Interest Payable	-	39,250	-	-	39,250
Total Liabilities	<u>7,600,288</u>	<u>2,788,943</u>	<u>2,050,345</u>	<u>-</u>	<u>12,439,576</u>
Fund Balances:					
Reserved for:					
Encumbrances	246,704	-	6,797,254	-	7,043,958
Inventories	752,669	-	-	-	752,669
Improvements	258,512	-	-	-	258,512
Debt Service	-	15,331,663	-	-	15,331,663
Trust Donations	1,179,075	-	-	574,054	1,753,129
Resale Assets	-	-	88,000	-	88,000
Unreserved:					
Designated for Debt Service	-	7,344,884	-	-	7,344,884
Designated for Subsequent Years' Expenditures	1,496,837	-	-	-	1,496,837
Undesignated	15,104,528	-	18,619,537	-	33,724,065
Total Fund Balances	<u>19,038,325</u>	<u>22,676,547</u>	<u>25,504,791</u>	<u>574,054</u>	<u>67,793,717</u>
Total Liabilities and Fund Balances	<u>\$ 26,638,613</u>	<u>25,465,490</u>	<u>27,555,136</u>	<u>574,054</u>	<u>80,233,293</u>

CITY OF LINCOLN, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2004

	Special Revenue	Debt Service	Capital Projects	J. J. Hompes Permanent Fund	Total
REVENUES					
Taxes:					
Property	\$ 9,657,328	7,099,810	-	-	16,757,138
Wheel	1,016,029	-	7,618,900	-	8,634,929
Sundry and In Lieu	7,056	3,928	-	-	10,984
Special Assessment	276	1,965,544	-	-	1,965,820
Intergovernmental	7,871,643	1,656,464	418,871	-	9,946,978
Permits and Fees	9,610,473	-	-	-	9,610,473
Reimbursement for Services	625,937	-	-	-	625,937
Investment Earnings	421,366	384,521	654,480	52,148	1,512,515
Donations	358,254	-	559,234	-	917,488
Keno Proceeds	3,331,968	-	-	-	3,331,968
Miscellaneous	261,897	50,635	724,158	-	1,036,690
Total Revenues	<u>33,162,227</u>	<u>11,160,902</u>	<u>9,975,643</u>	<u>52,148</u>	<u>54,350,920</u>
EXPENDITURES					
Current:					
General Government	5,969,545	-	-	-	5,969,545
Public Safety	7,733,240	-	-	-	7,733,240
Streets and Highways	2,983,519	-	-	-	2,983,519
Culture and Recreation	7,943,476	-	-	10,657	7,954,133
Economic Opportunity	4,495,834	-	-	-	4,495,834
Health and Welfare	9,277,322	-	-	-	9,277,322
Mass Transit	10,401,753	-	-	-	10,401,753
Debt Service:					
Principal Retirement	-	5,003,161	-	-	5,003,161
Interest and Fiscal Charges	-	2,904,318	-	-	2,904,318
Miscellaneous	-	7,042	-	-	7,042
Capital Outlay	-	-	15,672,410	-	15,672,410
Total Expenditures	<u>48,804,689</u>	<u>7,914,521</u>	<u>15,672,410</u>	<u>10,657</u>	<u>72,402,277</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,642,462)</u>	<u>3,246,381</u>	<u>(5,696,767)</u>	<u>41,491</u>	<u>(18,051,357)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	16,988,115	574,050	5,051,496	-	22,613,661
Transfers Out	(2,383,351)	(1,003,455)	(7,433,128)	-	(10,819,934)
Issuance of Debt	335,000	654,196	5,880,803	-	6,869,999
Premiums / Discounts on Debt Issued	(878)	-	6,966	-	6,088
Sale of Capital Assets	95,645	-	-	-	95,645
Total Other Financing Sources (Uses)	<u>15,034,531</u>	<u>224,791</u>	<u>3,506,137</u>	<u>-</u>	<u>18,765,459</u>
Net Change in Fund Balances	(607,931)	3,471,172	(2,190,630)	41,491	714,102
Fund Balances - Beginning	<u>19,646,256</u>	<u>19,205,375</u>	<u>27,695,421</u>	<u>532,563</u>	<u>67,079,615</u>
Fund Balances - Ending	<u>\$ 19,038,325</u>	<u>22,676,547</u>	<u>25,504,791</u>	<u>574,054</u>	<u>67,793,717</u>